

BEFORE THE STATE BOARD OF EQUALIZATION  
ASSESSMENT APPEALS COMMISSION

Appeal of:	HARRY M. WATKINS	)	
	Map 98A, Grp. B, Cont.Map 98B	)	
	Parcel 79.00	)	Tipton
	Residential Property	)	County
	Tax Year 2003	)	

FINAL DECISION AND ORDER

Statement of the case

This is an appeal by the taxpayer from the initial decision and order of the administrative judge who determined the State Board lacked jurisdiction to hear the appeal because the taxpayer failed to first appeal to the Tipton County Board of Equalization or to timely appeal to the State Board. The appeal to the Commission was heard in Memphis on November 17, 2004 before Commission members Stokes (presiding), Brooks, Kyles and Wade<sup>1</sup>. Mr. Watkins represented himself, and the assessor was represented by a deputy, Mr. Greg Stimpson.

Findings of fact and conclusions of law

Mr. Watkins asserts he was unaware of the requirements for appeal after purchasing the subject property for \$110,000 in February 2003. Tenn. Code Ann. §67-5-1412 (e) provides in part as follows:

(e) Appeals to the state board of equalization from action of a local board of equalization must be filed before August 1 of the tax year, or within forty-five (45) days of the date notice of the local board action was sent, whichever is later. . . . The taxpayer has the right to a hearing and determination to show reasonable cause for the taxpayer's failure to file an appeal as provided in this section and, upon demonstrating such reasonable cause, the board shall accept such appeal from the taxpayer up to March 1 of the year subsequent to the year in which the assessment was made. (Emphasis supplied)

As the administrative judge found, relief from the requirement of prior appeal to the county board of equalization or the deadline for appeal to the State Board, depends on our finding reasonable cause to excuse the taxpayer's failure to meet those requirements. Tenn. Code Ann. §67-5-1412 (e). Lack of awareness of the appeal requirements does not constitute reasonable cause under the decisions cited in the initial decision and order.

ORDER

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<sup>1</sup> Mr. Wade sat as a predesignated alternate in the absence of one or more regular members, pursuant to Tenn. Code Ann. §4-5-302.

It is therefore ORDERED, that the initial decision and order of the administrative judge is affirmed. This order is subject to:

1. Reconsideration by the Commission, in the Commission's discretion.

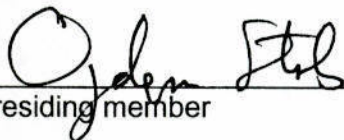
Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

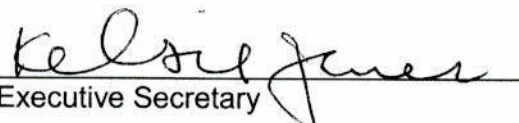
3. Review by the Chancery Court of Davidson County or other venue as provided by law. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

Requests for stay of effectiveness will not be accepted.

DATED: Jan. 31, 2005

  
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Presiding member

ATTEST:

  
\_\_\_\_\_  
Executive Secretary

cc: Mr. Harry Watkins  
Mr. Greg Stimpson, Assessor's office